HILTON CREEK COMMUNITY SERVICES DISTRICT
PRELIMINARY BUDGET FY 2026-2027

		2026/2027 Proposed SEWER Budget
	REVENUE	
	General Operating Revenue:	
1	Property Taxes **Transferred** to Operations	100,000.00
	Sewer Operation & Maintenance Revenue:	
2	Sewer Use Fees	678,394.20
	Sewer Capital Improvement Revenue: Moved	
	Investment Revenue	
4	Transfer From Reserves	-
5	Transfer From Other Funds	-
6	Other Revenue	-
7	Admin Fees Collected	
8	Late Charges	-
9	*Juniper Drive Funds Collected or (Transferred)*	
	TOTAL REVENUES	**778,394.20**
	EXPENSES	
	ADMINISTRATION EXPENSES	
10	Administration Fees	500.00
11	Trasfer out to Emergency Reserves	-
12	Transfer out to Capital Improvement Projects	-
13	Transfer out to Other Investment Accounts	
14	***Depreciation Expense (Book Entry Only)	50,000.00
	SUBTOTAL	**50,500.00**

		2026/2027 Proposed SEWER Budget
	Estimated EMPLOYEE BENEFITS	
15	Medical Reimbursement - Director (5)	16,200.00
16	Medical Reimbursement - GM	1,620.00
17	Medical Reimbursement - Oper II	7,200.00
18	Medical Reimbursement - OPERATOR/OIT	1,620.00
19	Medical Reimbursement - Secretary / ASSIST	2,250.00
20	Administrative Assistant	1,620.00
21	Health Insurance (1) General Manager	33,075.00
22	Health Insurance (1) Base Rate Oper II	33,075.00
23	Health Insurance OPERATOR/OIT (Currently Unfilled)	33,075.00
24	Health Insurance - Retired (2)	4,455.00
25	Retirement Benefits - Employer Contributions GM	8,524.44
26	Retirement Benefits - Employer Contributions Oper II (10.19%)	8,490.98
27	Retirement Benefits - Employer Contributions OPERATOR / OIT (Pepra 7.96%)	4,097.81
28	Additional Compensation - GM	1,980.00
29	Additional Compensation - Oper II	1,980.00
30	Additional Compensation - OPERATOR/OIT	1,980.00
31	Add Compensation - Directors	9,900.00
32	Add Compensation - Secretary	1,980.00
33	Add Compensation - Administrative Assistant	1,980.00
	SUBTOTAL	**175,103.24**

		2026/2027 Proposed SEWER Budget
	PAYROLL	
	Salaries & Employee Benefits:	
34	Director's Gross Salary + $3,000 Special Meetings if they occur	8,100.00
35	General Manager Salary	105,589.29
36	Operator II	83,655.00
37	Operator II Overtime	10,000.00
38	Operator II Additional Duties Pay	18,404.10
39	Operator II Operations Stand by Time	3,500.00
40	/OPERATOR OIT	51,480.00
41	OPERATOR /OIT Overtime (100 Hours)	4,125.00
42	OPERATOR/OIT Operations Stand by Time	1,000.00
43	Chief Plant Operator - Part Time	80,000.00
44	CPO Operations Stand by Time	1,000.00
45	Perdiem Operations	20,000.00
46	Secretarial Gross Salary Part Time	45,000.00
47	Perm Part Time Administrative Assistant	19,800.00
48	Payroll Taxes	20,790.00
	SUBTOTAL	**472,443.39**

			2026/2027 Proposed SEWER Budget
	OPERATIONS		
49	Liability Insurance		13,500.00
50	Worker's Comp Insurance		22,500.00
51	Auditor / Accounting		12,240.00
52	Legal Fees		4,770.00
53	Consultant Fees		10,000.00
54	Dues & Subscriptions		3,600.00
55	Travel -Non Litigation		3,600.00
56	License & Permits		35,000.00
57	Educational Expenses		8,100.00
58	Telephone		4,500.00
59	Office Expenses		12,000.00
60	Rent/Property Lease		500.00
61	Contingency Admin Operations		10,000.00
		SUBTOTAL	**140,310.00**
	REPAIRS & MAINTENANCE		
62	Auto Expenses		9,000.00
63	Contract Services		5,000.00
64	Lab Testing		6,500.00
65	Plant - General Repairs & Maintenance		15,000.00
66	Tools & Equipment - Non Capital		10,000.00
67	SCADA		15,000.00
68	Plant - Pond Maintenance		2,000.00
69	Plant - Sludge Removal		2,000.00
70	Sewer Lines - Vactor, Replace, Lining & General Maint.		35,000.00
71	Supplies & Uniform/Clothing Allowance		1,200.00
72	Water - Cancelled Service		
73	SCE- Plant		33,000.00
74	SCE - Pump Station		12,100.00
75	Heavy Equipment & Snow Removal Plant		15,000.00
76	Repairs & Maintenance Contingency		10,000.00
		SUBTOTAL	**170,800.00**

		2026/2027 Proposed SEWER Budget
	LONG TERM LIABILITY	
77	**L.A County - Loan Repayment**	*8,200.00*
78	**CalPERS Unfunded Liability - Inv Allocation**	31,500.00
79	**Leave Payout (Vac & SL) - Inv. Fund Alloc.**	22,500.00
	SUBTOTAL	**62,200.00**
	SUBTOTAL ALL EXPENSES	**1,071,356.62**
	LESS ADJUSTMENTS	
80	*Depreciation Expense (Book Entry Only)*	*50,000.00*
80	***** Vacant Positions*	*248,166.54*
	Long Term Liabilities (Not LA County)	
	****Less Non Budget Items*	
	Adjusted Total Expenses	*298,166.54*
	TOTAL ADJUSTED EXPENSES	**773,190.08**
	Year to Date Available Revenue (Include. Prop. Tax TXF)	
	Year to Date Expenses	
	Net Available Revenue	

Budget to Actual Notes
10% Juniper Drive Cost Share has been calculated out of Sewer Budget

SDRMA Budgt Report	
Total Adjusted Expenses	**1,071,356.62**
Exclude	
Capital Expenditures (already excluded)	-
Reserves (Contingency)	20,000.00
Principal/interest Payments	20,000.00
long tem debt	
L.A County	8,200.00
PERS Unfunded Liability	31,500.00
Leave Payout Liability	22,500.00
Blue Lined Adjustments	248,166.54
Total Exclusions	**350,366.54**
Reportable Budget	**796,071.37**

2026/2027
Proposed
SEWER Budget